In the United States Patent and Trademark Office (USPTO)	
Application Serial Number	10/772,130
Confirmation Number	4274
Filing Date	February 3, 2004
Title of Application	Virtual Tuner
First Named Inventor	Jun Chen
Assignee	Microsoft Corporation
Group Art Unit	2425
Examiner	Jason K. Lin
Attorney Docket Number	MS1-1917US

To: Commissioner for Patents

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Response to December 9, 2010 Non-Final Office Action

Fees will be paid by credit card through the EFS Web; however, Applicant hereby authorizes the Commissioner to charge any deficiency of fees and credit any overpayments to **Deposit Account Number 12-0769**.

Claim Amendments begin on page 2 of this document.

Remarks begin on page 20 of this document.

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Serial No.: 10/772,130 Atty Docket No.: MS1-1917US Attorney: Bea Koempel-Thomas